

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On August 17, 2010, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via electronic notification, and (ii) upon the party listed on Exhibit B hereto via postage pre-paid U.S. mail:

- 1) Order Granting Amended Motion of the Salaried Retirees for Order Confirming That Second Amended Complaint Does Not Violate the Modified Plan or the Plan Modification Order (Docket No. 20487) [a copy of which is attached hereto as Exhibit C]
- 2) Joint Stipulation and Agreed Order Between Reorganized Debtors, City of Vandalia, Ohio, and Delphi Automotive Systems, LLC Compromising and Allowing Proof of Administrative Expense Claim Number 17152 (City of Vandalia, Ohio) (Docket No. 20488) [a copy of which is attached hereto as Exhibit D]
- 3) Amended and Restated Order Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Proof of Administrative Expense Claim Number 19080 Filed by Sheila Reid ("Amended and Restated Claims Objection Order Regarding Sheila Reid Claim") (Docket No. 20490) [a copy of which is attached hereto as Exhibit E]
- 4) Joint Stipulation and Agreed Order Between Reorganized Debtors, Dennis Stejakowski, and Liss & Shapero Compromising and Allowing Proof of Claim Number 1144 (Dennis Stejakowski and Liss & Shapero) (Docket No. 20502) [a copy of which is attached hereto as Exhibit F]

On August 17, 2010, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via postage pre-paid U.S. mail:

- 5) Order Granting Amended Motion of the Salaried Retirees for Order Confirming That Second Amended Complaint Does Not Violate the Modified Plan or the Plan Modification Order (Docket No. 20487) [a copy of which is attached hereto as Exhibit C]

On August 17, 2010, I caused to be served the document listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

- 6) Joint Stipulation and Agreed Order Between Reorganized Debtors, City of Vandalia, Ohio, and Delphi Automotive Systems, LLC Compromising and Allowing Proof of Administrative Expense Claim Number 17152 (City of Vandalia, Ohio) (Docket No. 20488) [a copy of which is attached hereto as Exhibit D]

On August 17, 2010, I caused to be served the document listed below upon the party listed on Exhibit I hereto via postage pre-paid U.S. mail:

- 7) Amended and Restated Order Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Proof of Administrative Expense Claim Number 19080 Filed by Sheila Reid ("Amended and Restated Claims Objection Order Regarding Sheila Reid Claim") (Docket No. 20490) [a copy of which is attached hereto as Exhibit E]

On August 17, 2010, I caused to be served the document listed below upon the party listed on Exhibit J hereto via postage pre-paid U.S. mail:

- 8) Joint Stipulation and Agreed Order Between Reorganized Debtors, Dennis Stejakowski, and Liss & Shapero Compromising and Allowing Proof of Claim Number 1144 (Dennis Stejakowski and Liss & Shapero) (Docket No. 20502) [a copy of which is attached hereto as Exhibit F]

Dated: August 20, 2010

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 20th day of August, 2010, by
Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who
appeared before me.

Signature: /s/ Gabriela Hill

Commission Expires: 6/11/13

EXHIBIT A

Post-Emergence Master Service List

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EXHIBIT B

Post-Emergence Master Service List

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EXHIBIT C

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
:
In re : Chapter 11
:
DPH HOLDINGS CORP., et al., : Case No. 05-44481(RDD)
:
Reorganized Debtors. : (Jointly Administered)
:
-----X

ORDER GRANTING AMENDED MOTION OF THE SALARIED RETIREES FOR ORDER
CONFIRMING THAT SECOND AMENDED COMPLAINT DOES NOT VIOLATE
THE MODIFIED PLAN OR THE PLAN MODIFICATION ORDER

This matter having come before the Court upon the Amended Motion Of The Salaried Retirees For Order Confirming That Second Amended Complaint Does Not Violate The Modified Plan Or The Plan Modification Order (the "Motion")¹ filed by Dennis Black, Charles Cunningham, Kenneth Hollis and The Delphi Salaried Retiree Association (collectively, the "Salaried Retirees"); and upon the objection (the "Objection") to the Motion filed by DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") (Docket No. 20065), and the reply to the Objection filed by the Salaried Retirees (Docket No. 20265); and upon the record of the June 30, 2010 hearing held by the Court upon the Motion (the "Hearing"), including, without limitation, the Salaried Retirees' representations (the "Representations") that (A) the

¹ Capitalized terms not otherwise defined herein shall have the meanings given to them in the Motion.

relief requested pursuant to the Second Amended Complaint does not seek to (i) reinstate or restore the Salaried Plan to the Reorganized Debtors or (ii) impose any liability on account of the Salaried Plan against any of the persons (as defined in 11 U.S.C. § 101(41)) protected under paragraph 22 of the Plan Modification Order and section 11.14 of the Modified Plan (the "Plan Injunction"), and (B) the Salaried Retirees seek equitable relief solely against those named as defendants in the Second Amended Complaint and not against those persons protected by the Plan Injunction, including, without limitation, not against the Reorganized Debtors and New GM (all persons protected by the Plan Injunction, collectively, the "Protected Parties"); and the Court finding that there was due and sufficient notice of the Motion; and this Court having core jurisdiction over these chapter 11 cases and the parties and property affected hereby pursuant to 28 U.S.C. §§ 157(b) and 1334 and the Motion; venue for this case and this Motion in this District being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and for the reasons stated by the Court on the record of the Hearing, which reasons are incorporated herein as findings of fact and conclusions of law in support of the entry of this Order; and the Court being otherwise duly advised of the pertinent facts and finding good cause to grant the relief requested in the Motion on the terms of this Order,

IT IS HEREBY ORDERED THAT:

1. In light of and based upon the Representations made by the Salaried Retirees on the record at the Hearing, the Motion is GRANTED, subject to the provisions of this Order. Except as explicitly set forth herein, no other person is granted any relief on account of this Order.

2. In light of and based upon the Representations, the filing of the Second Amended Complaint, as attached hereto as Exhibit A, and the Salaried Retirees' pursuit of the relief requested therein will not violate the Modified Plan, the Plan Modification Order, the Enforcement Order or any other order of this Court. The Reorganized Debtors' right to argue that the Salaried Retirees are judicially estopped from taking any action inconsistent with their Representations at the Hearing is fully preserved, as are the Reorganized Debtors' arguments concerning equitable mootness as to any reinstatement or restoration of the Salaried Plan to the Reorganized Debtors. The Salaried Retirees retain their right to defend against any such estoppel or mootness arguments by the Reorganized Debtors except with respect to the Representations or as waived by them at the Hearing or otherwise.

3. The stipulation between the Salaried Retirees and the Reorganized Debtors entered September 11, 2009 (Docket No. 18896) remains in full force and effect, and the Salaried

Retirees and the Reorganized Debtors retain all of their rights thereunder. The Protected Parties retain all of their rights to challenge any effort by any person to impose, directly or indirectly, any liability upon any of the Protected Parties on account of or in connection with the Salaried Plan, including, without limitation, all rights under any prior order of this Court, any other applicable law, or at common law.

4. This Court shall retain jurisdiction to hear and determine matters arising from or related to the implementation of this Order.

Dated: July 30, 2010
White Plains, New York

/s/ Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

DENNIS BLACK, CHARLES CUNNINGHAM,
KENNETH HOLLIS, and THE DELPHI
SALARIED RETIREE ASSOCIATION,

Plaintiffs,

v.

THE PENSION BENEFIT GUARANTY
CORPORATION; THE U.S. TREASURY
DEPARTMENT; THE PRESIDENTIAL TASK
FORCE ON THE AUTO INDUSTRY; and
TIMOTHY GEITHNER, STEVEN RATTNER,
RON BLOOM, and DOES 1-50, individually and in
their official capacities,

Defendants.

Case No. 2:09-cv-13616

Hon. Arthur J. Tarnow

Magistrate Judge Donald A. Scheer

JURY DEMANDED

SECOND AMENDED COMPLAINT

Dennis Black, Charles Cunningham, Kenneth Hollis, and the Delphi Salaried Retiree Association (collectively referred to as “the Salaried Workers”), through their undersigned attorneys, hereby submit this second amended complaint against the Pension Benefit Guaranty Corporation (“PBGC”), the United States Treasury Department, the Presidential Task Force on the Auto Industry, Timothy F. Geithner, Steven Rattner, Ron Bloom, and DOES 1-50 .

I. Jurisdiction and Venue

1. This case arises under the Employee Retirement Income Security Act of 1974 (“ERISA”), 29 U.S.C. §§ 1001 *et seq.*, the First and Fifth Amendments to the U.S. Constitution, and the Administrative Procedure Act (“APA”), 5 U.S.C. §§ 701-706.

2. This Court has jurisdiction to hear this action pursuant to 29 U.S.C. § 1303(f)(2)(B), 28 U.S.C. § 1331, and 5 U.S.C. § 702.

3. Venue properly lies in this judicial district under 29 U.S.C. § 1303(f)(2)(B) and 28 U.S.C. § 1391(b), (c) & (e).

II. Parties

4. The PBGC is a United States government corporation established under 29 U.S.C. § 1302(a) to administer the pension plan termination insurance program established by Title IV of ERISA. The PBGC guarantees the payment of certain, but not all, pension benefits provided by defined benefit pension plans that are covered by Title IV of ERISA. Its board of directors includes, among its three members, the Secretary of the Treasury. ERISA § 4002(d), 29 U.S.C. § 1302(d).

5. Dennis Black, Charles Cunningham, and Kenneth Hollis are retired salaried employees of Delphi Corporation (“Delphi”). They receive benefits from the Delphi Retirement Program for Salaried Employees (the “Salaried Plan” or the “Plan”), which on information and belief has now been terminated and transferred to the PBGC. As a result of termination, Messrs. Black, Cunningham, and Hollis have lost a substantial portion of their pension income.

6. The Delphi Salaried Retiree Association is a nonprofit organization, comprised of participants in the Salaried Plan and dependents of participants who are beneficiaries in the Salaried Plan.

7. Defendant U.S. Department of the Treasury is the executive agency responsible for promoting economic prosperity and ensuring the financial security of the United States.

8. Defendant Presidential Task Force on the Auto Industry (the "Auto Task Force") is a cabinet level group appointed by the President to oversee the administration's efforts to support and stabilize the domestic automotive industry. It is co-chaired by Secretary of the Treasury Timothy Geithner and National Economic Council Director Larry Summers.

9. Defendant Timothy F. Geithner ("Geithner") is the Secretary of the Treasury, a co-chair of the Auto Task Force, and one of three directors of the PBGC. At all relevant times, Defendant Geithner was acting under color of law. He is sued in his individual and official capacities.

10. Defendant Steven Rattner ("Rattner") was, at times relevant to this case, the lead advisor to the Secretary of the Treasury on the automotive industry and a member of the Auto Task Force. At all relevant times, Defendant Rattner was acting under color of law. He is sued in his individual and official capacities.

11. Defendant Ron Bloom ("Bloom") is a senior advisor on the auto industry at the Treasury Department and replaced Defendant Rattner as the lead advisor of the Auto Task Force. At all relevant times, Defendant Bloom was acting under color of law. He is sued in his individual and official capacities.

12. At all relevant times, Defendants DOES 1-50 (also "DOE Defendants") were agents, employees, or otherwise representatives of the Treasury Department and/or the Auto Task Force. At all relevant times, DOES 1 through 50 were acting under color of law. Upon information and belief, Plaintiffs allege that DOES 1 through 50, among others, are legally responsible for the wrongs committed against Plaintiffs described in this Second Amended Complaint. When Plaintiffs become aware of the true identities of one or more DOE Defendants, Plaintiffs will amend this Second Amended Complaint to add or substitute them as named Defendants.

III. Factual Allegations

13. General Motors LLC (f/k/a General Motors Company and hereafter "New GM") became the successor entity to General Motors Corporation (who was the original sponsor of the Plan and is now known as "Motors Liquidation Company" and hereinafter referred to as "Old GM") when it purchased substantially all of the assets of Old GM. New GM is one of the world's largest automakers and maintains its global headquarters in Detroit. New GM's majority owner is the Defendant U.S. Department of the Treasury, who owns 60.8% of the common stock. Plaintiffs allege that the actions undertaken by New GM complained of herein were the result of overt government coercion in connection with governmental policies, such that it was a governmental actor whose actions are subject to the guarantees of the United States Constitution.

14. Delphi is a global producer of automobile electronics and parts and does business in this judicial district. Until the termination of the Plan, Delphi was the contributing sponsor of the Plan, a defined benefit pension plan designed to provide for the payment of tax-qualified and non tax-qualified pension benefits to eligible Plan participants and beneficiaries.

15. Under the terms of the Plan, Delphi was designated as the Plan Administrator. Delphi, in turn, delegated the functional responsibilities as Plan Administrator to its Executive Committee, stating that “the Executive Committee of the Corporation’s Board of Directors is the Named Fiduciary with respect to this Program. The Executive Committee may delegate authority to carry out such of its responsibilities as it deems appropriate in order to carry out the proper and effective administration of this Program to the extent permitted by ERISA.” *See* Delphi Retirement Program for Salaried Employees § 14. The individual members of the Executive Committee are, accordingly, the “persons” identified as Plan Administrator under 29 U.S.C. § 1002(16)(a)(1), and serve as individual fiduciaries under 29 U.S.C. § 1002(21)(A).¹

16. Delphi was originally an operating unit of Old GM, the original sponsor of the Salaried Plan. Delphi was incorporated separately in 1998 and was spun-off from Old GM in 1999. When Delphi was spun off in 1999, it assumed responsibility for maintaining the pension plans for all Delphi employees. Those plans included the Salaried Plan, as well as plans for unionized workers, which had been negotiated by their unions. The Salaried Workers were not unionized during their tenures at Old GM and Delphi or currently. There are currently over 15,000 participants in the Plan. Most spent the bulk of their careers working for Old GM, but became subject to Delphi’s oversight of the Plan at the time of the spin-off in 1999.

¹ In prior proceedings between Delphi’s Executive Committee and some of the Plaintiffs, *see* ¶ 26 (describing prior action in this District), there has been dispute as to whether the Plan Administrator of the Plan is Delphi or its Executive Committee. Plaintiffs steadfastly adhere to their position (as stated in the prior proceedings) that the Executive Committee, through delegation from Delphi, is the Plan Administrator. Delphi has asserted that it, not the Executive Committee, is the Plan Administrator. For present purposes, it does not make any difference whether the Plan Administrator is actually Delphi or the Executive Committee. We therefore generally sometimes here use “Delphi” as a shorthand for the Plan Administrator, whether the Plan Administrator is the company itself or the company’s Executive Committee.

17. In October 2005, Delphi filed for Chapter 11 bankruptcy in the United States District Court for the Southern District of New York. *See In re Delphi Corp.*, No. 05-44481 (RDD) (S.D.N.Y. Bankr., filed Oct. 8, 2005). Because the Plan was a potential creditor with claims against Delphi, and because Delphi (*i.e.*, its Executive Committee) was also a fiduciary of the Plan, Delphi's financial distress placed Delphi in a conflicted situation -- namely, it obligated Delphi to file creditor claims against itself in the bankruptcy. In January 2006, in recognition of the obvious conflict of interest inherent in retaining fiduciary powers along with its corporate offices, Delphi delegated the fiduciary responsibility to file claims (though no other responsibilities) to Fiduciary Counselors, Inc.

18. In September 2008, Delphi announced that it had concluded a deal with Old GM and the PBGC in which Delphi could potentially transfer billions of dollars in pension liabilities from the plans for unionized workers (but not the Salaried Plan) to existing plans of Old GM. When the PBGC learns that an employer has not made required minimum funding contributions, and unpaid amounts total more than \$1 million, the PBGC can perfect and enforce a statutory lien on behalf of the pension plan against property of the plan sponsor. The use of these statutory liens is the PBGC's primary tool to prevent a plan's termination or to mitigate potential losses. In return for Old GM's assumption of the hourly pension liabilities, the PBGC released more than \$1.2 billion in liens that it had filed against Delphi's non-debtor foreign affiliates on behalf of the pension plan for unionized hourly workers.

19. Although it did not appear at the time of the September 2008 deal that Delphi had attempted to secure a similar arrangement to protect the Salaried Workers, such an arrangement was, according to Delphi, unnecessary. In this regard, in a September 8, 2008 press release,

Delphi reiterated a commitment it had made since the start of the bankruptcy proceedings that it would itself continue the Salaried Plan, stating that Delphi “remained committed to fully funding our pension plans.”

20. One month later, in November 2008, Old GM sought and received billions of dollars in emergency secured financing from the U.S. Government, through the Department of Treasury. In order to secure this financing, the Treasury Department required Old GM to submit a proposed viability plan to Congress. The Treasury Department continued to offer massive financial assistance to Old GM, but required it to submit a proposed business plan that required, among other things, the restructuring of employee benefits and work rules. *See In re General Motors Corp.*, 407 B.R. 463, 478 (S.D.N.Y. Bankr. 2009).

21. On February 15, 2009, the President appointed the Auto Task Force to oversee the administration’s efforts to support and stabilize the domestic automotive industry. The President appointed Treasury Secretary Geithner and National Economic Council Director Larry Summers as co-chairs of the Auto Task Force.

22. On March 30, 2009, the government announced that the viability plan proposed by Old GM was not satisfactory, however the United States would provide substantial assistance to Old GM if it took certain steps to justify such assistance, including restructuring its relationship with the United Auto Workers union (“UAW”). *Id.* at 479.

23. At this point the Treasury Department was Old GM’s largest secured creditor and was poised to become its majority owner after an expedited bankruptcy sale. The U.S. government had invested enormous amounts of capital (both financial and political) in the effort

to reorganize the auto industry and would face severe political consequences if its efforts with respect to Old (and New) GM were not successful.

24. On information and belief, beginning in the spring of 2009, the United States, acting through the Treasury Department and the Auto Task Force, began to enter into discussions with officials from Delphi, the PBGC, and Old GM regarding the future of Delphi's pension plans. During these negotiations, a number of factors become clear to the Treasury Department: (1) an interruption in the supply of parts from Delphi to Old GM would be devastating to the latter; (2) Delphi's lenders could seek to foreclose on all or some portion of Delphi's assets as early as July 10, 2009, resulting in a significant interruption of supplies; (3) the best way to avoid the possibility of an interruption of Delphi supplies to Old (or New) GM required that Delphi's assets be sold to a stable entity; (4) Delphi's assets were currently subject to significant PBGC liens asserted on behalf of the Salaried Plan, and as of April 25, 2009, could be subject to still more PBGC liens; and (5) there were no potential purchasers willing to purchase Delphi's assets while they were subject to the threat of the PBGC liens.

25. The facts began to emerge to the public beginning June 1, 2009, with Old GM filing for bankruptcy, the sale of Old GM's assets to New GM (*i.e.*, General Motors Company), and the federal government becoming the majority shareholder of New GM. At that time, Delphi announced, in conjunction with a filing in its own bankruptcy proceeding, that it had developed "a workable pension solution for its defined benefit plans." The bankruptcy filing stated that Delphi expected to enter into an agreement with the PBGC, whereby the PBGC would initiate involuntary termination proceedings concerning the Salaried Plan. Upon the Salaried Plan's termination, responsibility for paying out benefits owed under the Salaried Plan would

transfer from Delphi to the PBGC, and the benefits would be subject to the statutory maximums provided for under ERISA.

26. On July 16, 2009, the Salaried Workers filed a complaint for equitable relief against the named fiduciaries of the Salaried Plan, seeking, *inter alia*, the appointment of an independent fiduciary for the Salaried Plan for purposes of negotiating any Plan termination and protecting participants' and beneficiaries' rights in any termination proceedings. *See Black v. Naylor*, Case No. 2:09-cv-12810 (E.D. Mich.). The complaint alleged that the named fiduciaries were in a position where their responsibilities as officers of Delphi prevented their functioning with the complete loyalty to the Salaried Plan's participants and beneficiaries that is demanded as ERISA fiduciaries in matters of Plan administration. On July 21, 2009 the Salaried Workers filed a motion for a temporary restraining order and a preliminary injunction against the named fiduciaries of the Salaried Plan, which sought to prohibit the Plan Administrator from negotiating, signing, or effectuating an agreement with the PBGC summarily to terminate the Salaried Plan, pending determination of the underlying complaint.

27. In later proceedings on the Salaried Workers' complaint, Delphi's executives plainly admitted that they did not treat the decision to enter any agreement to terminate the Plan as a fiduciary function but as a "settlor" function and that they therefore could or would make any decision in the best interests of the company, not the Plan's participants and beneficiaries. On information and belief, Delphi (including its Executive Committee) was under strong pressure by the federal government to agree to the termination of the Plan, which at the time was underfunded, because termination of the Plan would further the government's interest in restructuring the auto industry at the lowest cost to the government and expediently,

notwithstanding that termination would not be in the best interests of the Plan's participants and beneficiaries. Delphi executives communicated to the Salaried Workers that the federal government was pressuring or did pressure Delphi to consent to termination of the Plan.

28. Also on July 21, 2009, and unbeknownst at the time to the Salaried Workers, the PBGC signed a settlement agreement with Delphi. Under the settlement agreement, it was anticipated that the PBGC would initiate involuntary termination procedures to terminate Delphi's pension plans, and Delphi was obligated to direct the Plan Administrator to agree to summary termination of all of those plans, including the Salaried Plan. Under the agreement, the PBGC agreed to release all of its statutory liens against Delphi. On information and belief, the vast bulk of these liens were held on behalf of the Salaried Plan, and in fact the PBGC no longer held any statutory liens on behalf of the plan for unionized hourly workers, despite the fact that hourly workers' plan's under-funding was significantly greater than that of the Salaried Plan. Despite the obvious benefit the release of these liens provided to New GM, and the fact that the liens were the most significant tool available to ensure additional funding for the Salaried Plan, New GM did not top-up any benefits for participants and beneficiaries of the Salaried Plan in exchange for the release of the liens. Additionally, the PBGC unconditionally released Delphi, Old GM, and the successor entities, as well as all of their current and former officers, directors, and employees from any and all suits and causes of action "upon any legal or equitable theory, (whether contractual, common law, statutory, federal, state, local or otherwise)."

29. Consistent with the settlement agreement, on July 22, 2009, the PBGC filed a complaint against Delphi, seeking, *inter alia*, the termination of the Salaried Plan and the appointment of the PBGC as statutory trustee of the Plan. *See PBGC v. Delphi Corp.*, Case No.

2:09-cv-12876 (E.D. Mich.). Under ERISA, in order for a plan to be involuntarily terminated, the PBGC must initiate an action in a district court and must prove that certain statutory conditions for termination exist. *See* 29 U.S.C. § 1342. The only exception to the requirement of district court adjudication is for “small plans,” which potentially can be terminated in a streamlined manner, but only if the PBGC makes special provision for safeguarding the interests of beneficiaries. *Id.*

30. In response to the PBGC’s lawsuit, the Salaried Workers voluntarily dismissed their complaint on July 23, 2009, noting that they intended to intervene in the PBGC’s lawsuit to protect their interests. ERISA provides that the PBGC’s filing of an action to initiate termination of a plan automatically stays all other pending cases against that plan. *See* 29 U.S.C. § 1342(f).

31. On July 30, 2009, the bankruptcy court overseeing Delphi’s bankruptcy approved a modified reorganization plan that included the PBGC-Delphi settlement agreement calling for involuntary termination of the Plan. *See In re Delphi Corp.*, No. 05-44481 (RDD), Dkt. No. 18707 (S.D.N.Y. Bankr. July 30, 2009). In addition, the bankruptcy court approved the sale of Delphi’s assets, a sale in which New GM is a principal participant and through which the purchaser of Delphi’s assets will be a chief parts supplier to New GM.

32. On August 6, 2009, the Salaried Workers contacted the PBGC and Delphi to seek their consent to the Salaried Workers’ proposed intervention in the termination action.

33. One day later, on August 7, 2009, the PBGC filed a notice of voluntary dismissal of its termination action.

34. The PBGC has since posted an announcement on its website stating that, “[o]n August 10, 2009, the Pension Benefit Guaranty Corporation assumed responsibility for the

pension plans of Delphi Corp. The plans ended as of July 31, 2009.” As such, it appears that the PBGC and the Plan Administrator of the Salaried Plan have entered into an agreement summarily to terminate the Plan and that the PBGC is attempting to terminate the Plan without adjudication by or even the consent of a United States District Court. Nor has the PBGC in any manner attempted to safeguard the interests of Plan beneficiaries through notice or opportunity for comment or participation with respect to termination.

35. The financial consequences to the Salaried Workers of the Plan’s termination will likely be severe. The Salaried Workers had undertaken an analysis of the impact to them should the PBGC assume responsibility for the Plan, and that analysis concludes that they stand to lose between 30% and 70% of their current pension benefits. The PBGC concedes as well that the Salaried Workers will suffer losses in pension benefits. *See* PBGC Press Release (July 22, 2009). The losses in benefits stem, in part, from various statutory limits placed on distribution of a terminated plan’s remaining assets and the manner in which the PBGC interprets its obligation to guarantee benefits for a terminated plan. *See, e.g.*, 29 U.S.C. § 1344(a) (containing various limitations on distribution of remaining Plan assets); *id.* § 1322(b) (PBGC maximum guarantee); *see also* PBGC Press Release (July 22, 2009) (“The PBGC will pay pension benefits up to the limits set by law. In 2009, the maximum benefit for a 65-year-old is \$54,000 per year. The maximum is lower for those who retire earlier or elect survivor benefits. In addition, certain early retirement subsidies and supplements are generally not insured, and benefit increases made within the past five years may not be fully insured”).

36. As a result of unlawful government discrimination, only the salaried retirees of Delphi will suffer these pension losses. On information and belief, after becoming the majority

owner of New GM, the United States government, acting through Defendants Treasury Department, Auto Task Force, Geithner, Rattner, Bloom, and DOES 1-50, exercised considerable control over the actions of New GM, using New GM to carry out governmental policies. In response to the Delphi-PBGC settlement agreement, New GM announced that it would “top-up” the pension benefits for “certain limited groups” of Delphi retirees, specifically the hourly workers represented by the United Auto Workers union. As a result of the “top-up,” benefits that would otherwise be lost because of the PBGC’s limits and exclusions would be made up by New GM.

37. On September 1, 2009, at the direction of the United States government, acting through the Treasury Department and the Auto Task Force, New GM agreed to “top-up” the pension benefits and provide health benefits to additional union-affiliated Delphi retirees, but not to the salaried retirees of Delphi. On information and belief, this discriminatory decision was the result of significant pressure by the United States, carried out in connection with governmental policies that were politically motivated, and the result of the Treasury Department’s management and control of New GM. As a result of these actions, Plaintiffs have been denied the benefit of a top-up solely on the basis of their choice not to associate with a union, in violation of the First and Fifth Amendments to the United States Constitution.

IV. Claims for Relief

COUNT 1

**Failure to Comply with ERISA's Requirements Regarding
the Adjudication of Plan Terminations
(Against Defendant PBGC)**

38. Plaintiffs incorporate by reference the allegations in the paragraphs above as though fully set forth here.

39. In order for the PBGC to terminate a pension plan, it must obtain a court decree to that effect. 29 U.S.C. § 1342(a), (c). Any allowance in ERISA for termination via a summary agreement between the PBGC and a Plan Administrator applies, if at all, only to small plans and, even then, only when the PBGC has made special provision for adequate procedural safeguards for the interests of participants and beneficiaries. 29 U.S.C. § 1342(a) ("The corporation may prescribe a simplified procedure to follow in terminating small plans as long as that procedure includes substantial safeguards for the rights of the participants and beneficiaries under the plans, and for the employers who maintain such plans (including the requirement for a court decree under subsection (c)).")

40. The Salaried Plan is not a small plan and therefore cannot be terminated through summary agreement between the PBGC and Plan Administrator, and the termination of the Salaried Plan through agreement between the PBGC and the Plan Administrator therefore violates ERISA. Moreover, in summarily terminating the Plan through agreement with the Plan's Plan Administrator, the PBGC made no provision for substantial safeguards of the interests of Plan participants and beneficiaries; therefore, for this reason as well, the termination of the Salaried Plan through agreement between the PBGC and the Plan Administrator violates ERISA.

41. For these reasons, the PBGC's termination of the Plan through summary agreement is null and void and illegal.

COUNT 2

**Failure to Comply with ERISA's Requirement that Any Summary Termination Agreement Be with a Plan Administrator Properly Acting in that Capacity
(Against Defendant PBGC)**

42. Plaintiffs incorporate by reference the allegations in the paragraphs above as though fully set forth here.

43. Under ERISA, a Plan Administrator is an ERISA fiduciary with respect to any discretionary functions, and an ERISA fiduciary must discharge his duties with respect to a plan solely in the interest of the participants and beneficiaries of the plan. 29 U.S.C. §§ 1002(21)(A), 1104(a). As a result, the Plan Administrator of the Salaried Plan, at least prior to and at the time of the signing of any agreement with the PBGC terminating the Plan, owed a fiduciary duty to the Plan's participants and beneficiaries in deciding whether to enter into and execute a termination agreement.

44. In entering an agreement summarily to terminate the Plan, the PBGC unlawfully entered into an agreement with a Plan Administrator who -- in violation of ERISA -- did not act as a fiduciary of the Plan. Instead, Delphi and its executives have stated that the decision, through the Plan Administrator, to enter into an agreement with the PBGC summarily to terminate the Plan involves a "settlor" function to be done in the corporate interest, rather than in the Plan participants' and beneficiaries' interests.

45. The PBGC's summary termination of the Plan based on an agreement with the Plan's Plan Administrator, when the Plan Administrator acted in the corporate interest as a settlor rather than as a fiduciary in the participants' and beneficiaries' best interests, violates

ERISA, which requires that any such agreement (if at all allowable) be entered with a Plan Administrator properly acting in its fiduciary capacity.

46. In addition, even in the absence of any showing that the Plan Administrator entered a summary termination agreement based on the corporate interest rather than Plan participants' and beneficiaries' interests, the PBGC's termination of the Plan based on such an agreement violates ERISA because the agency entered the agreement with a Plan Administrator laboring under a conflict of interest. ERISA fiduciaries have an obligation under ERISA to avoid placing themselves in a position where their acts as directors or officers of the corporation will prevent their functioning with the complete loyalty to participants demanded of them as fiduciaries. This duty requires that fiduciaries avoid conflicts of interest and that they resolve them promptly whenever they occur. This duty of loyalty requires the fiduciary to step aside in favor of a neutral fiduciary whenever it labors under a conflict of interest.

47. The Plan's Plan Administrator, whether that is Delphi or its Executive Committee, faced an irreconcilable conflict of interest that required it to step aside in favor of a neutral fiduciary with respect to any termination issues. Delphi and its executives' corporate interest necessarily favored a rapid termination of the Plan under the terms pressed by the federal government, including the PBGC. For one thing, those terms included the release of liens against Delphi assets; in addition, the terms included a release of any and all causes of action the PBGC might have against Delphi and its executives associated with the Plan, including mismanagement. Furthermore, Delphi and its executives were being pressured by the federal government to terminate the Plan as part of an orchestrated effort on the federal government's part to restructure the auto industry as expediently and cheaply as possible; compliance with the

government's will was in the furtherance of the corporate interest to emerge from bankruptcy immediately. To that end, Delphi has stated that its settlement with the PBGC is vital to its reorganization and that the summary termination agreement is a necessary element of that settlement.

48. In contrast, the interests of the Salaried Plan's participants and beneficiaries, who have vested and accrued benefits due to them under the Plan was, and is, in seeing the Plan maintained and fully funded or at least not terminated under the conditions the PBGC pursued. As fiduciaries of the Plan, the Plan's Plan Administrator should have favored careful consideration of any issues of Plan termination, a judicial adjudication of termination (as is the norm), and even rejection altogether of termination.

49. Delphi's and its executives' interests in selling Delphi's assets as quickly as possible and in terminating the Salaried Plan consistent with the government's will directly conflict with the interests of the Plan's participants and beneficiaries against termination. As such, the Plan's Plan Administrator labored under a conflict of interest with respect to termination and lacked capacity to sign a summary termination agreement with the PBGC (if any such agreement is otherwise allowable). By terminating the Plan based on a summary agreement with a Plan Administrator who labored under a conflict of interest, and therefore was incompetent to make fiduciary determinations, the PBGC has violated ERISA.

50. For these reasons, the PBGC's termination of the Plan through summary agreement is null and void and illegal.

COUNT 3
Violation of the Due Process Clause of the Fifth Amendment
(Against Defendant PBGC)

51. Plaintiffs incorporate by reference the allegations in the paragraphs above as though fully set forth here.

52. If an agreement summarily to terminate the Plan between the PBGC and the Plan Administrator is otherwise allowable and authorized under ERISA, ERISA's authorization for summary plan termination is unconstitutional in violation of the Due Process Clause of the Fifth Amendment to the U.S. Constitution. In all instances, the Salaried Workers, because they have a cognizable property interest in their vested pension benefits, are entitled to meaningful notice of any Plan termination and the opportunity for a hearing prior to the Plan's termination. Because any ERISA provisions allowing for summary plan termination deprive the Salaried Workers of protected interests without adequate procedural safeguards, the provisions violate the Due Process Clause.

53. For these reasons, The PBGC's termination of the Plan through summary agreement is null and void and illegal.

COUNT 4
Plan Termination in Violation of ERISA
(Against Defendant PBGC)

54. Plaintiffs incorporate by reference the allegations in the paragraphs above as though fully set forth here.

55. If the Plan is to be terminated, it may only be terminated consistent with ERISA and Due Process after the full adjudication set forth in 29 U.S.C. § 1342(a) and (c) and compliance with the substantive standards for termination there set forth.

56. The PBGC cannot satisfy the standards for termination of the Salaried Plan under 29 U.S.C. § 1342(a) and (c) with the current termination terms it has negotiated and put in place. The termination of the Plan pursuant to the current termination terms is (i) unsupported by fact; (ii) not in accordance with 29 U.S.C. § 1342(a) and (c); (iii) unsupported by the law; (iv) the result of the PBGC's clear error in judgment and consideration of irrelevant factors; and (iv) otherwise arbitrary and capricious. Contrary to the statutory requirements, the PBGC's termination of the Plan was politically motivated; the fact that the PBGC's decision was the result of political expediency rather than relevant statutory criteria is evidenced by the allegations described in this Second Amended Complaint, including among other things: the PBGC's release of its liens against Delphi's foreign assets, its failure to place additional liens against Delphi's foreign assets despite the under-funding of the Salaried Plan; its waiver of actions against Delphi and GM entities, and its failure to obtain additional funding from Old and New GM for the Salaried Plan in exchange for the release of the liens.

COUNT 5

**Violation of the Equal Protection Component of the Fifth Amendment
(First and Fifth Amendments, APA, and *Bivens*)
(Against Defendants Treasury Department, Auto Task Force, and Bloom,
Geithner, Rattner and DOES 1-50)**

57. Plaintiffs incorporate by reference the allegations in the paragraphs above as though fully set forth here.

58. The decision to top-up the pension benefits of only certain union-affiliated Delphi retirees was made at the direction of Defendants Treasury Department, Auto Task Force, Bloom, Geithner, Rattner and DOES 1-50.

59. The decision to provide to Delphi retirees pension top-ups has benefited only certain union-affiliated retirees. Plaintiffs allege that the decision was made for political reasons -- on the basis of affiliation with a particular union or unions -- and not on the basis of any relevant extenuating circumstances. As described in this Second Amended Complaint, the government's decision to terminate Plaintiffs' pension benefits but to maintain intact those of union-affiliated retirees or retirees affiliated with certain unions was not rationally related to any legitimate public purpose.

60. The decision to discriminate against similarly situated retirees based directly on associational status violates the Equal Protection component of the Fifth Amendment to the U.S. Constitution and the First Amendment's associational and speech guarantees, particularly in light of the lack of relevant extenuating circumstances to support the decision. The termination of these vested benefits is a permanent and severe economic penalty based entirely on the Plaintiffs' decision not to affiliate with a union. This decision has directly and substantially interfered with Plaintiffs' associational rights, in that, as a direct consequence of their decision not to associate with particular unions, Plaintiffs have been forced to forfeit a significant portion of their pension benefits. Through these top-ups, the government has injected undue favoritism into private labor relationships, and in doing so it has unconstitutionally burdened Plaintiffs' right to choose freely how and with whom to associate.

61. Plaintiffs seek specific relief against Defendants Treasury Department and Auto Task Force, as well as against Defendants Bloom, Geithner, Rattner and DOES 1-50 in their *official* capacities (all such Defendants are hereinafter collectively referred to as the "Treasury Defendants"), such that the Court should:

- a. (i) declare that the Treasury Defendant's selective provision of top-up benefits to certain Delphi retirees on the basis of associational status violates the Constitution, and (ii) require the Treasury Defendants only (and not New GM) to extend the top-up benefits to all Salaried Plan participants; or
- b. grant such other relief against the Treasury Defendants as this Court deems appropriate.

62. Plaintiffs also allege that the Treasury Defendants are responsible for the decision to provide pension top-ups to only those Delphi retirees associated with particular unions, and not to Plaintiffs. As described in this Second Amended Complaint, at all relevant times, the federal government was the majority shareholder and a significant creditor of New GM, and was extensively involved in questions related to the outcome of pension benefits to Delphi's retirees. As such it exercised significant coercive power and provided significant encouragement to New GM in connection with the benefits decision such that New GM's ultimate decision in this regard must be deemed to be that of the government, or at least that the government was a joint participant in the decision. *See San Francisco Arts & Athletics, Inc. v. United States Olympic Committee*, 483 U.S. 522 (1987). Moreover, because the Treasury Defendants were extensively entwined with New GM's management and control in making the decision, New GM must be deemed a governmental actor. *See Brentwood Academy v. Tennessee Secondary Sch. Athletic Ass'n*, 531 U.S. 288, 296 (2001).

63. Plaintiffs seek compensatory and punitive damages against Defendants Bloom, Geithner Rattner and DOES 1-50 in their *personal* capacities, for denying Plaintiffs the same benefits provided to the similarly situated union-affiliated retirees on the basis of their non-union

affiliation, in violation of their rights to equal protection under the Fifth Amendment of the United States Constitution. In *Bivens v. Six Unknown Named Agents of the Federal Bureau of Narcotics*, 403 U.S. 388, 389 (1971), the Supreme Court authorized a federal cause of action for monetary damages against individual federal officers alleged to have violated constitutional rights. In *Davis v. Passman*, 442 U.S. 228 (1979), the Court recognized the availability of a *Bivens* action for an alleged violation of the equal protection component of the Fifth Amendment.

64. Plaintiffs do not seek damages from the Treasury Defendants. Rather, Plaintiffs seek these damages from Defendants Geithner, Bloom and Rattner, in their individual capacities, as authorized by *Bivens* and its progeny.

V. Prayer for Relief

WHEREFORE, the Salaried Workers request a judgment in their favor:

A. Declaring that, under ERISA, the Salaried Plan cannot be terminated summarily by agreement between the PBGC and the Plan Administrator and therefore that the PBGC has unlawfully terminated the Salaried Plan;

B. Declaring that, under the Due Process Clause, the Salaried Plan cannot be terminated summarily by agreement between the PBGC and the Plan Administrator and therefore that the PBGC has unlawfully terminated the Salaried Plan;

C. Declaring that the PBGC's termination of the Salaried Plan, on the terms put in place by the PBGC, violates ERISA;

D. Permanently enjoining the PBGC from terminating the Salaried Plan on the termination conditions and terms currently in place and otherwise setting aside the PBGC's termination of the Plan;

E. Awarding appropriate equitable relief against the Defendants to undo the Plan's termination and to place the parties in the position they were prior to termination of the Plan;

F. Declaring that the Treasury Defendants' selective provision of top-up benefits to certain Delphi retirees on the basis of associational status violates the Constitution;

G. Ordering the Treasury Defendants only (and not New GM) to extend the top-up benefits to all Salaried Plan participants;

H. Awarding compensatory and punitive damages against Defendants Geithner, Bloom and Rattner, in their individual capacities, for violation of Plaintiffs' First and Fifth Amendment rights.

K. Awarding costs and attorney fees and other expenses pursuant to 29 U.S.C. § 1303(f)(3), or under the Equal Access to Justice Act, 5 U.S.C. § 2412.

L. Awarding such other relief against the Defendants as the Court deems appropriate.

JURY DEMAND

A jury is demanded on all issues triable by a jury.

Respectfully submitted,

JACOB & WEINGARTEN, P.C.

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Reorganized Debtors

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----	x	

JOINT STIPULATION AND AGREED ORDER BETWEEN REORGANIZED
DEBTORS, CITY OF VANDALIA, OHIO, AND DELPHI AUTOMOTIVE
SYSTEMS, LLC COMPROMISING AND ALLOWING PROOF OF
ADMINISTRATIVE EXPENSE CLAIM NUMBER 17152

(CITY OF VANDALIA, OHIO)

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), City of Vandalia, Ohio ("Vandalia"), and Delphi Automotive Systems, LLC (f/k/a New Delphi Automotive Systems 1, LLC) ("New DAS LLC") respectfully submit this Joint Stipulation And Agreed Order Between Reorganized Debtors, City Of Vandalia, Ohio, And Delphi Automotive Systems, LLC Compromising And Allowing Proof Of Claim Number 17152 (City Of Vandalia, Ohio) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8 and 14, 2005, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates including Delphi Automotive Systems Human Resources LLC ("DAS Human Resources"), former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 1, 2009, Vandalia filed proof of administrative expense claim number 17152 against Delphi, which asserts an administrative expense claim in the amount of \$35,867.53 (the "Claim") stemming from certain employee withholding taxes and interest allegedly owed by Delphi to Vandalia for the 2006 tax year.

WHEREAS, pursuant to the Master Disposition Agreement Among Delphi Corporation, GM Components Holdings, LLC, General Motors Company, Motors Liquidation Company (f/k/a General Motors Corporation), and DIP Holdco 3 LLC, among others, dated as of July 30, 2009 (the "MDA"), the Buyers (as defined in the MDA) assumed certain administrative expense liabilities of the Debtors.

WHEREAS, pursuant to the MDA, New DAS LLC, as a subsidiary of Delphi

Automotive LLP (as assignee of DIP Holdco 3 LLC), assumed a portion of the administrative expense liabilities related to Claim 17152.

WHEREAS, on October 6, 2009 (the "Effective Date"), the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified Plan, Delphi and DAS Human Resources emerged from chapter 11 as DPH Holdings Corp. and DPH-DAS Human Resources LLC, respectively.

WHEREAS, Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6.

WHEREAS, on April 16, 2010, the Reorganized Debtors objected to the Claim pursuant to the Reorganized Debtors' Forty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Disallow And Expunge (A) Certain Administrative Expense Books And Records Claims, (B) A Certain Administrative Expense Duplicate Claim, And (C) Certain Administrative Expense Duplicate Substantial Contribution Claims, And (II) Modify Certain Administrative Expense Claims (Docket No. 19873) (the "Forty-Seventh Omnibus Claims Objection").

WHEREAS, on May 11, 2010, Vandalia filed the Response Of City Of Vandalia, Ohio To Reorganized Debtors' Forty-Seventh Omnibus Objection Pursuant to 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Disallow And Expunge (A) Certain Administrative Expense

Books And Records Claims, (B) A Certain Administrative Expense Duplicate Claim, And (C) Certain Administrative Substantial Contribution Claims, And (II) Modify Certain Administrative Expense Claims (Docket No. 20017) (the "Response").

WHEREAS, to resolve the Forty-Seventh Omnibus Claims Objection with respect to the Claim, the Reorganized Debtors, New DAS LLC, and Vandalia entered into this Stipulation, pursuant to which the Reorganized Debtors, New DAS LLC, and Vandalia agreed that the Claim should be allowed as an administrative claim in the amount of \$23,505.99 against DPH-DAS Human Resources LLC.

NOW, THEREFORE, the Reorganized Debtors, New DAS LLC, and Vandalia stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$23,505.99 and shall be treated as an administrative claim against DPH-DAS Human Resources LLC in accordance with the terms of the Modified Plan.
2. New DAS LLC shall be responsible to pay \$5,761.91 on account of the Claim and DPH-DAS Human Resources LLC shall be responsible to pay \$17,744.08 on account of the Claim. The payments referenced in the preceding sentence shall be made within 30 days of entry of this Stipulation.
3. The Response is hereby deemed withdrawn with prejudice.
4. Allowance of the Claim in the amount of \$23,505.99 is in full satisfaction of the Claim, and Vandalia, on its own behalf and on behalf of each of its predecessors, successors, assigns, parents, subsidiaries, and affiliated companies, and each of their former, current, and future officers, directors, owners, employees, and other agents (collectively, the "Vandalia Releasing Parties"), hereby waives any and all rights to assert against each of New

DAS LLC, the Debtors, and the Reorganized Debtors, and each of their respective predecessors, successors, assigns, parents, subsidiaries, and affiliated companies, and each of their former and current officers, directors, owners, employees, and any other agents (collectively, the "Released Parties"), that the Claim is anything but an administrative claim against DPH-DAS Human Resources LLC. The Vandalia Releasing Parties further release and waive any right to assert any other claim, cause of action, demand, or liability of every kind and nature whatsoever, including those arising under contract, statute, or common law, whether or not known or suspected at this time, which relate to the Claim or which the Vandalia Releasing Parties have, ever had, or hereafter shall have against the Released Parties based upon, arising out of, related to, or by reason of any event, cause, thing, act, statement, or omission occurring before the Effective Date, including, without limitation, all matters relating to the Claim; provided, however, that nothing herein shall affect Vandalia's rights with respect to (i) proofs of claim numbers 7624 and 16396, which are subject to prior orders of this Court (Docket Nos. 8737 and 11432) or (ii) their rights under this Stipulation.

5. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation.

So Ordered in White Plains, New York, this 2nd day of August, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
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Attorney for City of Vandalia, Ohio

- and -

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Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

/s/ Karen J. Craft
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Managing Restructuring Counsel
Delphi Automotive Systems, LLC
Legal Staff
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M/C 480-410-268
Troy, Michigan 48098

Attorney for Delphi Automotive Systems, LLC

EXHIBIT E

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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AMENDED AND RESTATED ORDER PURSUANT TO 11 U.S.C. § 503(b) AND FED.
R. BANKR. P. 3007 DISALLOWING AND EXPUNGING PROOF OF
ADMINISTRATIVE EXPENSE CLAIM NUMBER 19080 FILED BY SHEILA REID

("AMENDED AND RESTATED CLAIMS OBJECTION ORDER REGARDING
SHEILA REID CLAIM")

Upon the Reorganized Debtors' Forty-Sixth Omnibus Objection Pursuant To 11
U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Disallow And Expunge Certain
Administrative Expense (A) Books And Records Claims, (B) Methode Electronics Claims, (C)
State Workers' Compensation Claims, (D) Duplicate State Workers' Compensation Claims, (E)
Workers' Compensation Claims, (F) Transferred Workers' Compensation Claims, (G) Tax
Claims, (H) Duplicate Insurance Claims, And (I) Severance Claims, (II) Disallow And Expunge
(A) A Certain Duplicate Workers' Compensation Claim, (B) A Certain Duplicate Tax Claim,
And (C) A Certain Duplicate Severance Claim, (III) Modify Certain Administrative Expense (A)
State Workers' Compensation Claims And (B) Workers' Compensation Claims, And (IV) Allow
Certain Administrative Expense Severance Claims (Docket No. 19711) (the "Forty-Sixth
Omnibus Claims Objection"), by which DPH Holdings Corp. ("DPH Holdings") and certain of
its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the

"Reorganized Debtors"), successors of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proof of administrative expense claim number 19080 filed by Sheila Reid (the "Claimant"); and upon Ms. Reid's response to the Forty-Sixth Omnibus Claims Objection (Docket Nos. 19882 and 19915) (the "Response"); and upon the Reorganized Debtors' Supplemental Reply To Response Of Claimants To Reorganized Debtors' Objections To Proof Of Claim Number 10836 And Proofs Of Administrative Expense Claim Numbers 17351, 17760, 18332, 18513, 18658, 19080, 19565, And 19568 (Docket No. 20252) (the "Supplemental Reply" and together with the Forty-Sixth Omnibus Claims Objection and the Response, the "Pleadings"); and upon the record of the June 30, 2010 sufficiency hearing held on the Forty-Sixth Omnibus Claims Objection to proof of administrative expense claim number 19080, and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. Sheila Reid, the holder of proof of administrative expense claim number 19080, was properly and timely served with a copy of the Forty-Sixth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Forty-Sixth Omnibus Claims Objection.

(the "Administrative Claims Objection Procedures Order") (Docket No. 18998), the proposed order with respect to the Forty-Sixth Omnibus Claims Objection, and the notice of the deadline for responding to the Forty-Sixth Omnibus Claims Objection.

B. The Claimant submitted the Response to the Forty-Sixth Omnibus Claims Objection.

C. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

D. On June 2, 2010, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Reorganized Debtors' Objection To Proofs Of Claim Numbers 2578, 7269, 7658, 9396, 10835, 10836, 11631, And 12251 And Proofs Of Administrative Expense Claim Numbers 17351, 17760, 18332, 18422, 18513, 18658, 18727, 19080, 19565, 19568, 19601, And 19810 (Docket No. 20214) (the "Sufficiency Hearing Notice").

E. The Claimant was properly and timely served with a copy of the Sufficiency Hearing Notice and the Supplemental Reply.

F. This Court has jurisdiction over the contested matters set forth in the Pleadings pursuant to 28 U.S.C. §§ 157 and 1334. The Pleadings are core proceedings under 28 U.S.C. § 157(b)(2). Venue of these cases and the Pleadings in this district is proper under 28 U.S.C. §§ 1408 and 1409.

G. For the reasons stated by this Court at the June 30, 2010 hearing, Claimant has failed to sufficiently plead a prima facie claim; therefore, proof of administrative expense claim number 19080 should be disallowed and expunged in its entirety.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND
DECREED THAT:

1. Proof of administrative expense claim number 19080 is hereby disallowed and expunged in its entirety.

2. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any claim asserted against any of the Debtors or the Reorganized Debtors.

3. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Administrative Claims subject to the Forty-Sixth Omnibus Claims Objection and the Supplemental Reply to hear and determine all matters arising from the implementation of this order.

4. Kurtzman Carson Consultants LLC is hereby directed to serve this order in accordance with the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order.

Dated: White Plains, New York
August 3, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT F

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----	x	

JOINT STIPULATION AND AGREED ORDER BETWEEN REORGANIZED
DEBTORS, DENNIS STEJAKOWSKI, AND LISS & SHAPERO COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 1144

(DENNIS STEJAKOWSKI AND LISS & SHAPERO)

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") and Dennis Stejakowski, through his counsel Liss & Shapero, respectfully submit this Joint Stipulation And Agreed Order Between Reorganized Debtors, Dennis Stejakowski, And Liss & Shapero Compromising And Allowing Proof Of Claim Number 1144 (Dennis Stejakowski And Liss & Shapero) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8 and 14, 2005, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on December 13, 2005, Dennis Stejakowski and Liss & Shapero filed proof of claim number 1144 against Delphi, which asserts an unsecured non-priority claim in the amount of \$1,000,000 (the "Claim") arising from personal injuries.

WHEREAS, on March 27, 2008, the Debtors objected to the Claim pursuant to the Debtors' Twenty-Eighth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Books And Records Claim, (C) Untimely Books And Records Claim, (D) Untimely Claim, And (E) Claims Subject To Modification And Modified Claim Asserting Reclamation (Docket No. 13269) (the "Twenty-Eighth Omnibus Claims Objection").

WHEREAS, on June 13, 2008, Delphi and Dennis Stejakowski, through his counsel Liss & Shapero, entered into the Joint Stipulation And Agreed Order Setting Maximum Allowed Amount Of Proof Of Claim Number 1144 (Dennis Stejakowski And Liss & Shapero)

(Docket No. 13746) (the "Capping Stipulation") pursuant to which the Claim was capped such that in no event would the Claim be allowed in an amount exceeding \$475,000.00.

WHEREAS, pursuant to the Capping Stipulation, no response to the Twenty-Eighth Omnibus Claims Objection was filed by Liss & Shapero.

WHEREAS, on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified Plan, Delphi emerged from chapter 11 as DPH Holdings Corp.

WHEREAS, Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6.

WHEREAS, to resolve the Twenty-Eighth Omnibus Claims Objection with respect to the Claim, the Reorganized Debtors, Dennis Stejakowski, and Liss & Shapero entered into this Stipulation, pursuant to which the Reorganized Debtors, Dennis Stejakowski, and Liss & Shapero agreed that the Claim should be allowed as a general unsecured non-priority claim in the amount of \$475,000.00 against DPH Holdings Corp.

NOW, THEREFORE, the Reorganized Debtors, Dennis Stejakowski, and Liss & Shapero stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$475,000.00 and shall be treated as an allowed general unsecured non-priority claim against DPH Holdings Corp. in

accordance with the terms of the Modified Plan.

2. Nothing herein shall be construed as an admission of liability on behalf of the Debtors or the Reorganized Debtors with respect to any portion of the Claim.

3. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation.

So Ordered in White Plains, New York, this 11th day of August, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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/s/ Anthony Shapero

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- and -

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EXHIBIT G

Pg 77 of 83
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Special Parties

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Miller & Chevalier Chartered	Timothy P OToole	655 15th Street NW Suite 900		Washington	DC	20005

EXHIBIT H

Pg 79 of 83
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Special Parties

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Pickrel Schaeffer & Ebeling LPA	Sarah B Chapman Carter	2700 Kettering Tower	40 N Main St	Dayton	OH	45423-2700

EXHIBIT I

Pg 81 of 83
DPH Holdings Corp.
Special Parties

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EXHIBIT J

Pg 83 of 83
DPH Holdings Corp.
Special Parties

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